GOVERNMENT OF INDIA
FINANCE
LOK SABHA

STARRED QUESTION NO:176
ANSWERED ON:31.07.2015
Pending Income Tax Cases
Hegde Shri Anant Kumar Dattatreya;Patole Shri Nanabhau Falgunrao

Will the Minister of FINANCE be pleased to state:

(a) the number of tax dispute cases under trial and cases where appeals are under consideration in different courts alongwith the amount locked under litigation during the last three years;

(b) whether the Government has taken steps/measures for early resolution of the cases; and

(c) if so, the details thereof and the outcome thereon along with the amount recovered by the Government?

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Answer

MINISTER OF FINANCE
(SHRI ARUN JAITLEY)

(a) to (c) A statement is laid on the table of the House.

STATEMENT REFERRED IN REPLY TO PARTS (a) TO (c) OF THE LOK SABHA STARRED QUESTION NO. *176 FOR ANWER ON 31ST JULY, 2015 REGARDING PENDING INCOME TAX CASES

a) The number of cases where appeals are under consideration in Income tax Appellate Tribunal (ITAT), High Courts, and Supreme Court alongwith the amount locked under litigation during the last three years is as follows:

Income tax Appellate Tribunal		High Court		Supreme Court	
Financial Year	Pending Cases	Amount Locked up (Rs in Lakhs)	Pending Cases	Amount Locked up (Rs in Lakhs)	Pending Cases	Amount Locked up (Rs. In Lakhs)
2012-13	31,972	1,25,92,702	31,741	23,04,195	6,001	2,59,926
2013-14	35,266	1,43,25,584	35,696	33,12,849	5,960	3,20,210
2014-15	37,506	1,45,53,472	34,281	2,18,23,369	5,661	4,65,448

(b) Yes, Sir

(c) The details of steps/measures taken for early resolution of the cases are as below:

Legislative Measures

â€¢ The limit of total income of cases that may be decided by single Member Bench of ITAT has been increased from Rs.5 lakhs to Rs. 15 lakhs.

â€¢ The scope of cases for which settlement application can be made before the Income-tax Settlement Commission has been enlarged.

â€¢ A mechanism to pre-empt repetitive appeals by revenue in the case of same assessee on the same question of law year after year has been provided vide introduction of Section 158AA.

â€¢ Scope of Authority for Advanced Rulings has been increased so as to enable the resident taxpayers to obtain an advance ruling in respect of their income tax liability above a defined threshold.

Administrative Measures
â€¢ Supreme Court Cell ("SCC") has been formed to facilitate prompt and effective compliance, and also to co-ordinate with Ministry of Law and Justice (Central Agency Section) and the field formation.

â€¢ CBDT has issued directions to field officers outlining the role and responsibility of standing counsels, monitoring of pending

litigation and the manner in which the counsels should be assisted by field officers so as to ensure timely compliance of Courts' directions and early disposal of appeals.

â€¢ The Directorate of Legal & Research in CBDT identifies issues which have attained finality for circulation amongst the field officers to enable early resolution of similar cases which are under consideration before different Courts.

â€¢ NJRS has been soft launched on 19.03.2015 which is a web based repository of all Direct Tax appeals at the ITAT, High Courts and Supreme Court level. This database is expected to enable the field officers in identification of cases involving similar issues, bunching of such cases and pursuing the same for their early resolution.

â€¢ 8 posts of CIT (Judicial) have been created at 4 metro cities and 4 major cities to improve litigation management. Instruction defining their role and responsibility has also been issued.

The steps/ measures mentioned above contribute to systemic improvement in litigation management of the Department. As a result, litigation work is getting more and more streamlined. The outcome of such steps cannot be quantified in terms of revenue recovered from such cases. These measures are long-term oriented and have long gestation period before any measurable results can be seen. However, recently the SCC assisted the Attorney General for India to assist Special Bench of Supreme Court (which was constituted on 09/03/2015) to deal with the taxation matters by identifying issues on which a large number of appeals are pending. 16 such issues were identified for bunching of 2064 appeals. 3 issues have been decided by the Supreme Court wherein 920 cases now stand decided. The three lead cases decided by the Supreme Court for these three issues have been uploaded on the NJRS website. This will facilitate in deciding the pending cases.
In respect of amount recovered by the Government out of resolution of the cases under consideration in different Courts, no such data is maintained centrally.
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2013-14 35,266 1,43,25,584 35,696 33,12,849 5,960 3,20,210
2014-15 37,506 1,45,53,472 34,281 37,68,398 5,661 4,65,448

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